

***Sara Lea McAuliffe***  
***25 N Broadway***  
***Courthouse, Room 200***  
***Peru, IN 46970***  
***Phone 765-472-3901 Fax 765-472-5948***  
**[smcauliffe@miamicountyin.gov](mailto:smcauliffe@miamicountyin.gov)**

April 25, 2014

ATTENTION: Barry Wood - DLGF  
RE: Miami County 2014 Ratio Study

Dear Barry,

I am happy to submit the Miami County 2014 Ratio Study. This letter is to assist with the review of our submitted Ratio Study and supporting data.

The Miami County 2014 Ratio Study is established according to the guidelines within the 2007 IAAO Standard on Ratio Studies. Sales used in this Ratio Study were determined by analyzing valid sales occurring from January 1, 2013, through February 28, 2014. This Study has been submitted as an MS Excel spreadsheet using the required Ratio Study Format with additional tabs for Summary, Formatted, Multi-Parcel Sales, and Sales Disclosure Validity Changes. I will be sending you a spreadsheet that includes our Workbook as well.

**Residential and Agricultural Homesites**

I ran many reports to establish the best groupings to use. Homogeneous groupings have been identified and all appropriate analysis is included.

There are insufficient valid sales in the property class of Residential Vacant to analyze.

**Commercial and Industrial**

There are insufficient valid improved or vacant sales in the property classes of Commercial and Industrial to analyze.

Please feel free to call or email me if you have any questions or require additional information.

Sara Lea McAuliffe  
Miami County Assessor